CUMULATIVE INDEX

This index includes all the material published in Taxation for Lawyers, Volume 9, July/Aug. 1980 through May/June 1981.

Accounting

Borrowing interest from lender bars deduction, 9TL283, Mar/Apr81.
Deer hunting costs can be ordinary and necessary, 9TL15, Jul/Aug80.
How tax planning can substantially decrease the impact of inflation, *by James W. Campbell and Thomas R. Lang*, 9TL338, May/Jun81.
Ignoring recapture rules in sale of business can substantially increase seller's tax, *by John M. Hillhouse*, 9TL98, Sep/Oct80.
Lease status may depend on purchase options exercised, 9TL368, May/Jun 81.
Libel, but not stock, suit costs held deductible, 9TL110, Sep/Oct80.
New Bankruptcy Tax Act calls for changes in planning to handle discharges of indebtedness, *by Patricia A. Lawrence*, 9TL266, Mar/Apr81.
Polluter's payments may be deductible, says Tax Court, 9TL64, Jul/Aug80.
Pre-licensing expenses may be deductible, 9TL246, Jan/Feb81.
Recovery of previously deducted item is usually, but not always, taxable, *by William D. Elliott*, 9TL30, Jul/Aug80.
Removal of several restrictions to installment method enhances its tax savings potential, *by Robert Katz*, 9TL 260, Mar/Apr81.
When will uncertainty of collection avoid accrual? 9TL50, Jul/Aug80.

Business Sales

Handling covenant not to compete negotiations to assure tax benefits and preclude challenges, *by Bruce A. Rich*, 9TL118, Sep/Oct80.

Community Property

Equal partition of community property not taxable, 9TL122, Sep/Oct80.

Compensation (See also Qualified Plans)

How the new SEP plan operates to reduce an employer's funding and reporting burdens, *by John P. Simpson*, 9TL44, Jul/Aug80.
How to value rent-free apartment as wages, 9TL380, May/Jun81.
No tax on share-for-share exchange under option plan, 9TL73, Sep/Oct80.
Salary-continuation plans can be estate tax free but may run into gift tax problems, *by Paul Gordon Hoffman*, 9TL 376, May/Jun81.
Stock plan can use shares of related corporations, 9TL157, Nov/Dec80.

Corporations (See also Subchapter S)

At-risk rules not avoided by use of subsidiary corp., 9TL63, Jul/Aug80.
Estate plan may be valid purpose for E reorg., 9TL335, May/Jun81.
How a liquidating trust can save a 12-month liquidation, 9TL150, Nov/Dec 80.
Inflation, business cycles justify accumulated earnings, 9TL353, May/Jun81.
Legal fees of liquidation not always deductible, 9TL63, Jul/Aug80.
One-person corporation upheld—conditionally, 9TL80, Sep/Oct80.
Optional way to split a business approved by IRS, 9TL110, Sep/Oct80.
Preferred stock in reorg. can escape 306 treatment, 9TA176, Nov/Dec80.
Rent from related corp. not PH company income, 9TL145, Nov/Dec80.
Sales of stock to related corporations often but not always result in dividend treatment, *by Herbert N. Beller*, 9TL 90, Sep/Oct80.
Should stock or assets be transferred when new owners take over a business? *by James W. Pratt and Mary Sue Gately*, 9TL248, Jan/Feb81.
Stock valued at exchange price despite manipulation, 9TL139, Nov/Dec80.

Corporations-Shareholders (See also Redemptions)

Affiliated corporations, 9TL322, May/Jun81.
Constructive dividends, 9TL322, May/Jun81.
Corp. insurance paid to shareholder not a dividend, 9TL59, Jul/Aug80.
Corporation's own minutes bar salary deduction, 9TL87, Sep/Oct80.
Debt-equity Regulations, 9TLCover 2, Mar/Apr81.
Disproportional bonuses were still dividends, 9TL329, May/Jun81.
Even more than million dollar salary paid to majority shareholder can be reasonable, 9TL62, Jul/Aug80.
How to qualify a tax-free corporate division and avoid "bailout device" characterization, *by Robert H. Wellen*, 9TL210, Jan/Feb81.
How to prevent reclassification of a debt instrument under the final Regulations, *by S. H. Paley, P. A. Calimafde, & R. H. Maclay*, 9TL324, May/Jun81.
How to structure a tax-deferred corporate acquisition or division as a "reorganization," *by Richard W. Hutchins*, 9TL362, May/Jun81.
Infusion of new capital required for 1244 stock, 9TL124, Sep/Oct80.
IRS clamps down on cash reorgs. with mutual funds, 9TL201, Jan/Feb81.
IRS oks leaseback of land distributed in redemption, 9TL158, Nov/Dec80.
New Proposed Regulations outline steps needed to prevent debt from being classified as equity, *by Elliott P. Fooier and Richard B. Klein*, 9TL4, Jul/Aug80.
No bar to exchanges with controlled corporations, 9TL298, Mar/Apr81.
Planning a tax-free corporate division: How to avoid ordinary income. *by Robert H. Wellen*, 9TL152, Nov/Dec 80.
Repayment agreements can minimize tax impact of many IRS disallowances, but car is needed. *by Robert S. Lillen*, 9TL78, Nov/Dec80.
Tax planning for the liquidating corporation that owes money to its shareholders, *by Jonathan A. Brod*, 9TL 170. Nov/Dec80.
When is a waiver of dividends effective? 9TL87. Sep/Oct80.
When will proceeds on sales of stock to related corporations be dividends? 9 TL209, Jan/Feb81

Estate Tax

Accommodation party's estate can's deduct unpaid mortgage, 9TL232, Jan/Feb81.
Estate tax deferral made more valuable by IRS change on interest deductibility, *by Marc P. Blum*, 9TL132, Nov/Dec80.
How much activity is needed for estate *tax deferral?* 9TL192, Nov/Dec80.
How to prevent charitable deductions in will contests. 9TL52. Jul/Aug80.
Income avoided on sale by decedent even though most of transaction completed before his death. 9TL221. Jan/Feb81.
Loss on conversion of annuity bars inclusion. 9TL220. Jan/Feb81.
New IRS handbook updates. tightens estate tax reviews, 9TL123, Sep/Oct80.

Estate Planning (See also Gifts, Joint Property, Life Insurance, Trusts)

Client with limited life expectancy still has opportunity to do estate planning, *by William F. Mundt*, 9TL162, Nov/Dec80.
Disclaiming an interest in property can save income as well as transfer taxes, *by William E. Donovan and James W. Reid*, 9TL278, Mar/Apr81.
Employer-paid benefits, 9TL258, Mar/Apr81.
Holding property in joint ownership may result in unintended gift on creation or termination, *by David B. Post*, 9TL 330, May/Jun81.
How to cancel a debt at death and keep it out of the estate, 9TL367, May/Jun 81.
Planning a stock sale for joint and survivor annuity, 9TL283, Mar/Apr81.

Exempt

Club can't use members to "hide" outside income, 9TL51, Jul/Aug80.
Homeowners ass'n rules provided by new Regs., 9TL200, Jan/Feb81.

Gifts (See also Trusts)

Gifts of family business interests can "freeze" an estate and save income taxes, *by Marc E. Berson and Kenneth D. Meskin*, 9TL82, Sep/Oct80.
Having donee pay the gift tax may increase benefits of gift giving to the donor, *by Robert E. Goodman*, 9TL 26, Jul/Aug80.
Interest-free loans, 9TL257, Mar/Apr81.
Intrafamily exchanges may yield gift tax dividends, 9TL104, Sep/Oct80.
Minor as donee calls for use of trust or custodial arrangement for maximum benefits, *by Steven G. Siegel*, 9TL226 Jan/Feb81.
Nondonor's gross estate not increased by split gift, 9TL222, Jan/Feb81.
Statute of limitations turns loans into gifts, 9TL28, Jul/Aug80.
Wraparound mortgage can reduce taxable gift, 9TL352, May/Jun81.

How Would You Rule?

Are contingent fees includable in a lawyer's estate? 9TL361. May/Jun81.
Does role as coexecutor limit life tenant's power over property? 9TA185, Nov/Dec80.
Can a carved-out terminable interest in land be amortized? 9TL315, Mar/Apr 81.
Can a corporation spin off a subsidiary to avoid a union? 9TL25, Jul/Aug80.
Can rental property deductions be "created" by house swap?, 9TL239, Jan/Feb81.
Is exemption available when not all support payments are made, 9TL103, Sep/Oct80.

Investments

Advice, 9TL321, May/Jun81.
Improper designation of stock proves costly, 9TL37, Jul/Aug80.
Income, 9TL321, May/Jun81.
Long-term gain on sale of currency futures barred, 9TL271, Mar/Apr81.
Possession of tax-exempt securities need not always result in disallowance of interest, *by William F. Jordan*, 9TL 310, Mar/Apr81.
Silver may be exchanged for gold tax-free, 9TL74, Sep/Oct80.
Travel to annual meeting may be deductible, 9TL291, Mar/Apr81.
Unearned discount no longer interest says IRS, 9TL102, Sep/Oct80.

IRAs

Individual retirement accounts, 9TL321, May/Jun81.
Trust may be beneficiary of annuity from IRA, 9TL109, Sep/Oct80.

Joint Property

Effect of stock dividends on joint tenant's estate, 9TA138, Nov/Dec80.
Effects of divorce on jointly-held residence, 9TL292, Mar/Apr81.
No discounts for joint interests, 9TL318, Mar/Apr81.

Life Insurance

All policies transferred within 3 years includable, 9TL60, Jul/Aug80.
Employer-provided group-term life requires coordinated income, gift, estate tax planning, *by Stephen J. Krasz*, 9TA146, Nov/Dec80.
Group-life salary brackets require actual coverage, 9TL360, May/Jun81.
Insurance tax-free despite threeway transfer, 9TL352, May/Jun81.
Insured may still "own" transferred policy, thus losing tax benefits, *by Kevin D. Millard*, 9TL234, Jan/Feb81.
Irrevocable life insurance trusts can add flexibility to estate plan and save taxes, *by M. Swirnoff and L. Brody*, 9TL346, May/Jun81.
No estate taxes on insurance payable to decedent's trust, 9TL208, Jan/Feb81.

New Legislation

Revenue Adjustments Act of 1980, 9TL Cover 2, Mar/Apr81.

Partnerships

Allocation of all IDC to limited partners disallowed, 9TL42, Jul/Aug80.
Capital gains on sale by partnership to related corp., 9TL200, Jan/Feb81.
Insuring that special allocations of partnership income and loss are recognized, *by Clifton B. Cates III*, 9TL202, Jan/Feb81.
Joint ventures, 9TL194, Jan/Feb81.
Making the most of special allocations of partnership income and coping with risks, *by Clifton B. Cates III*, 9TL302, Mar/Apr81.
Property contributed not sold to partnership, 9TL336, May/Jun81.
Returns, 9TL322, May/Jun81.
Tax effects of death of partner, 9TL314, Mar/Apr81.

Personal

Accident damages on trip to home-office deductible, 9TL-1, Jul/Aug80.
Costs of removing liens not alimony, 9 TL59, Jul/Aug80.
Deduction for loans to relatives that are not repaid, 9TL167, Nov/Dec80.
Educational benefits can go past present job needs, 9TL167, Nov/Dec80.
Honorary directors' fees are self-employment income, 9TL29, Jul/Aug80.
How to maximize the tax benefits of employment-related moving costs, *by A. Rexford Willis, III*, 9TL370, May/Jun81.
Living together justifies dependency exemption, 9TL88, Sep/Oct80.
Malpractice premiums paid to mutual co. are deductible, 9TL75, Sep/Oct80.
Medicaid payments not includable as support, 9TL51, Jul/Aug80.
No deduction for reimbursed expenses which lower salary, 9TL290, Mar/Apr81.
No imputed interest in property settlements, 9TL81. Sep/Oct80.
No netting of CD interest if taxpayer borrows for it. 9TL328, May/Jun81.
Policy required by divorce not "owned" by insured, 9TL185, Nov/Dec80.
Professional permitted to deduct payments to children, 9TL102, Sep/Oct80.
Retention of life estate bars residence exclusion, 9TL157, Nov/Dec80.
Several approaches available to reduce the tax bite on personal service income. *by Nelson Tabachnick*, 9TL216, Jan/Feb81.
TC eases hobby loss rules for struggling farmers, 9TL270, Mar/Apr81.
Taxpayer's home, 9TL193, Jan/Feb81.
Travel expenses, 9TL258, Mar/Apr81.
Union dues are not always deductible business costs, 9TL335, May/Jun81.

Practice

Step-by-step procedure for achieving better and more efficient results from tax research. *by Robert L. Black*, 9 TL186, Nov/Dec80.

Practicing Before The IRS

Art Print Panel to advise on shelters, 9 TL382, May/Jun81.
Computer-program lessor is a return preparer, 9TL383, May/Jun81.
Delaying tactics may be costly, 9TL382, May/Jun81.
Does preassessment pay start limitations period?, 9TL126, Sep/Oct80.

CUMULATIVE INDEX

This index includes all the material published in Taxation for Lawyers, Volume 9, July/Aug. 1980 through May/June 1981.

Accounting

Borrowing interest from lender bars deduction, 9TL283, Mar/Apr81.
Deer hunting costs can be ordinary and necessary, 9TL15, Jul/Aug80.
How tax planning can substantially decrease the impact of inflation, *by James W. Campbell and Thomas R. Lang*, 9TL338, May/Jun81.
Ignoring recapture rules in sale of business can substantially increase seller's tax, *by John M. Hillhouse*, 9TL98, Sep/Oct80.
Lease status may depend on purchase options exercised, 9TL368, May/Jun 81.
Libel, but not stock, suit costs held deductible, 9TL110, Sep/Oct80.
New Bankruptcy Tax Act calls for changes in planning to handle discharges of indebtedness, *by Patricia A. Lawrence*, 9TL266, Mar/Apr81.
Polluter's payments may be deductible, says Tax Court, 9TL64, Jul/Aug80.
Pre-licensing expenses may be deductible, 9TL246, Jan/Feb81.
Recovery of previously deducted item is usually, but not always, taxable, *by William D. Elliott*, 9TL30, Jul/Aug80.
Removal of several restrictions to installment method enhances its tax savings potential, *by Robert Katz*, 9TL 260, Mar/Apr81.
When will uncertainty of collection avoid accrual? 9TL50, Jul/Aug80.

Business Sales

Handling covenant not to compete negotiations to assure tax benefits and preclude challenges, *by Bruce A. Rich*, 9TL118, Sep/Oct80.

Community Property

Equal partition of community property not taxable, 9TL122, Sep/Oct80.

Compensation (See also Qualified Plans)

How the new SEP plan operates to reduce an employer's funding and reporting burdens, *by John P. Simpson*, 9TL44, Jul/Aug80.
How to value rent-free apartment as wages, 9TL380, May/Jun81.
No tax on share-for-share exchange under option plan, 9TL73, Sep/Oct80.
Salary-continuation plans can be estate tax free but may run into gift tax problems, *by Paul Gordon Hoffman*, 9TL 376, May/Jun81.
Stock plan can use shares of related corporations, 9TL157, Nov/Dec80.

Corporations (See also Subchapter S)

At-risk rules not avoided by use of subsidiary corp., 9TL63, Jul/Aug80.
Estate plan may be valid purpose for E reorg., 9TL335, May/Jun81.
How a liquidating trust can save a 12-month liquidation, 9TL150, Nov/Dec 80.
Inflation, business cycles justify accumulated earnings, 9TL353, May/Jun81.
Legal fees of liquidation not always deductible, 9TL63, Jul/Aug80.
One-person corporation upheld—conditionally, 9TL80, Sep/Oct80.
Optional way to split a business approved by IRS, 9TL110, Sep/Oct80.
Preferred stock in reorg. can escape 306 treatment, 9TA176, Nov/Dec80.
Rent from related corp. not PH company income, 9TL145, Nov/Dec80.
Sales of stock to related corporations often but not always result in dividend treatment, *by Herbert N. Beller*, 9TL 90, Sep/Oct80.
Should stock or assets be transferred when new owners take over a business? *by James W. Pratt and Mary Sue Gately*, 9TL248, Jan/Feb81.
Stock valued at exchange price despite manipulation, 9TL139, Nov/Dec80.

Corporations-Shareholders (See also Redemptions)

Affiliated corporations, 9TL322, May/Jun81.
Constructive dividends, 9TL322, May/Jun81.
Corp. insurance paid to shareholder not a dividend, 9TL59, Jul/Aug80.
Corporation's own minutes bar salary deduction, 9TL87, Sep/Oct80.
Debt-equity Regulations, 9TLCover 2, Mar/Apr81.
Disproportional bonuses were still dividends, 9TL329, May/Jun81.
Even more than million dollar salary paid to majority shareholder can be reasonable, 9TL62, Jul/Aug80.
How to qualify a tax-free corporate division and avoid "bailout device" characterization, *by Robert H. Wellen*, 9TL210, Jan/Feb81.
How to prevent reclassification of a debt instrument under the final Regulations, *by S. H. Paley, P. A. Calimafde, & R. H. Maclay*, 9TL324, May/Jun81.
How to structure a tax-deferred corporate acquisition or division as a "reorganization," *by Richard W. Hutchins*, 9TL362, May/Jun81.
Infusion of new capital required for 1244 stock, 9TL124, Sep/Oct80.
IRS clamps down on cash reorgs. with mutual funds, 9TL201, Jan/Feb81.
IRS oks leaseback of land distributed in redemption, 9TL158, Nov/Dec80.
New Proposed Regulations outline steps needed to prevent debt from being classified as equity, *by Elliott P. Fooier and Richard B. Klein*, 9TL4, Jul/Aug80.
No bar to exchanges with controlled corporations, 9TL298, Mar/Apr81.
Planning a tax-free corporate division: How to avoid ordinary income. *by Robert H. Wellen*, 9TL152, Nov/Dec 80.
Repayment agreements can minimize tax impact of many IRS disallowances, but car is needed. *by Robert S. Lillen*, 9TL78, Nov/Dec80.
Tax planning for the liquidating corporation that owes money to its shareholders, *by Jonathan A. Brod*, 9TL 170. Nov/Dec80.
When is a waiver of dividends effective? 9TL87. Sep/Oct80.
When will proceeds on sales of stock to related corporations be dividends? 9 TL209, Jan/Feb81

Estate Tax

Accommodation party's estate can's deduct unpaid mortgage, 9TL232, Jan/Feb81.
Estate tax deferral made more valuable by IRS change on interest deductibility, *by Marc P. Blum*, 9TL132, Nov/Dec80.
How much activity is needed for estate *tax deferral?* 9TL192, Nov/Dec80.
How to prevent charitable deductions in will contests. 9TL52. Jul/Aug80.
Income avoided on sale by decedent even though most of transaction completed before his death. 9TL221. Jan/Feb81.
Loss on conversion of annuity bars inclusion. 9TL220. Jan/Feb81.
New IRS handbook updates. tightens estate tax reviews, 9TL123, Sep/Oct80.

Estate Planning (See also Gifts, Joint Property, Life Insurance, Trusts)

Client with limited life expectancy still has opportunity to do estate planning, *by William F. Mundt*, 9TL162, Nov/Dec80.
Disclaiming an interest in property can save income as well as transfer taxes, *by William E. Donovan and James W. Reid*, 9TL278, Mar/Apr81.
Employer-paid benefits, 9TL258, Mar/Apr81.
Holding property in joint ownership may result in unintended gift on creation or termination, *by David B. Post*, 9TL 330, May/Jun81.
How to cancel a debt at death and keep it out of the estate, 9TL367, May/Jun 81.
Planning a stock sale for joint and survivor annuity, 9TL283, Mar/Apr81.

Exempt

Club can't use members to "hide" outside income, 9TL51, Jul/Aug80.
Homeowners ass'n rules provided by new Regs., 9TL200, Jan/Feb81.

Gifts (See also Trusts)

Gifts of family business interests can "freeze" an estate and save income taxes, *by Marc E. Berson and Kenneth D. Meskin*, 9TL82, Sep/Oct80.
Having donee pay the gift tax may increase benefits of gift giving to the donor, *by Robert E. Goodman*, 9TL 26, Jul/Aug80.
Interest-free loans, 9TL257, Mar/Apr81.
Intrafamily exchanges may yield gift tax dividends, 9TL104, Sep/Oct80.
Minor as donee calls for use of trust or custodial arrangement for maximum benefits, *by Steven G. Siegel*, 9TL226 Jan/Feb81.
Nondonor's gross estate not increased by split gift, 9TL222, Jan/Feb81.
Statute of limitations turns loans into gifts, 9TL28, Jul/Aug80.
Wraparound mortgage can reduce taxable gift, 9TL352, May/Jun81.

How Would You Rule?

Are contingent fees includable in a lawyer's estate? 9TL361. May/Jun81.
Does role as coexecutor limit life tenant's power over property? 9TA185, Nov/Dec80.
Can a carved-out terminable interest in land be amortized? 9TL315, Mar/Apr 81.
Can a corporation spin off a subsidiary to avoid a union? 9TL25, Jul/Aug80.
Can rental property deductions be "created" by house swap?, 9TL239, Jan/Feb81.
Is exemption available when not all support payments are made, 9TL103, Sep/Oct80.

Investments

Advice, 9TL321, May/Jun81.
Improper designation of stock proves costly, 9TL37, Jul/Aug80.
Income, 9TL321, May/Jun81.
Long-term gain on sale of currency futures barred, 9TL271, Mar/Apr81.
Possession of tax-exempt securities need not always result in disallowance of interest, *by William F. Jordan*, 9TL 310, Mar/Apr81.
Silver may be exchanged for gold tax-free, 9TL74, Sep/Oct80.
Travel to annual meeting may be deductible, 9TL291, Mar/Apr81.
Unearned discount no longer interest says IRS, 9TL102, Sep/Oct80.

IRAs

Individual retirement accounts, 9TL321, May/Jun81.
Trust may be beneficiary of annuity from IRA, 9TL109, Sep/Oct80.

Joint Property

Effect of stock dividends on joint tenant's estate, 9TA138, Nov/Dec80.
Effects of divorce on jointly-held residence, 9TL292, Mar/Apr81.
No discounts for joint interests, 9TL318, Mar/Apr81.

Life Insurance

All policies transferred within 3 years includable, 9TL60, Jul/Aug80.
Employer-provided group-term life requires coordinated income, gift, estate tax planning, *by Stephen J. Krasz*, 9TA146, Nov/Dec80.
Group-life salary brackets require actual coverage, 9TL360, May/Jun81.
Insurance tax-free despite threeway transfer, 9TL352, May/Jun81.
Insured may still "own" transferred policy, thus losing tax benefits, *by Kevin D. Millard*, 9TL234, Jan/Feb81.
Irrevocable life insurance trusts can add flexibility to estate plan and save taxes, *by M. Swirnoff and L. Brody*, 9TL346, May/Jun81.
No estate taxes on insurance payable to decedent's trust, 9TL208, Jan/Feb81.

New Legislation

Revenue Adjustments Act of 1980, 9TL Cover 2, Mar/Apr81.

Partnerships

Allocation of all IDC to limited partners disallowed, 9TL42, Jul/Aug80.
Capital gains on sale by partnership to related corp., 9TL200, Jan/Feb81.
Insuring that special allocations of partnership income and loss are recognized, *by Clifton B. Cates III*, 9TL202, Jan/Feb81.
Joint ventures, 9TL194, Jan/Feb81.
Making the most of special allocations of partnership income and coping with risks, *by Clifton B. Cates III*, 9TL302, Mar/Apr81.
Property contributed not sold to partnership, 9TL336, May/Jun81.
Returns, 9TL322, May/Jun81.
Tax effects of death of partner, 9TL314, Mar/Apr81.

Personal

Accident damages on trip to home-office deductible, 9TL-1, Jul/Aug80.
Costs of removing liens not alimony, 9 TL59, Jul/Aug80.
Deduction for loans to relatives that are not repaid, 9TL167, Nov/Dec80.
Educational benefits can go past present job needs, 9TL167, Nov/Dec80.
Honorary directors' fees are self-employment income, 9TL29, Jul/Aug80.
How to maximize the tax benefits of employment-related moving costs, *by A. Rexford Willis, III*, 9TL370, May/Jun81.
Living together justifies dependency exemption, 9TL88, Sep/Oct80.
Malpractice premiums paid to mutual co. are deductible, 9TL75, Sep/Oct80.
Medicaid payments not includable as support, 9TL51, Jul/Aug80.
No deduction for reimbursed expenses which lower salary, 9TL290, Mar/Apr81.
No imputed interest in property settlements, 9TL81. Sep/Oct80.
No netting of CD interest if taxpayer borrows for it. 9TL328, May/Jun81.
Policy required by divorce not "owned" by insured, 9TL185, Nov/Dec80.
Professional permitted to deduct payments to children, 9TL102, Sep/Oct80.
Retention of life estate bars residence exclusion, 9TL157, Nov/Dec80.
Several approaches available to reduce the tax bite on personal service income. *by Nelson Tabachnick*, 9TL216, Jan/Feb81.
TC eases hobby loss rules for struggling farmers, 9TL270, Mar/Apr81.
Taxpayer's home, 9TL193, Jan/Feb81.
Travel expenses, 9TL258, Mar/Apr81.
Union dues are not always deductible business costs, 9TL335, May/Jun81.

Practice

Step-by-step procedure for achieving better and more efficient results from tax research. *by Robert L. Black*, 9 TL186, Nov/Dec80.

Practicing Before The IRS

Art Print Panel to advise on shelters, 9 TL382, May/Jun81.
Computer-program lessor is a return preparer, 9TL383, May/Jun81.
Delaying tactics may be costly, 9TL382, May/Jun81.
Does preassessment pay start limitations period?, 9TL126, Sep/Oct80.

Examiners will inspect other years' returns, 9TL320, Mar/Apr81.
Here's how IRS intends to reduce unagreed cases, 9TL256, Jan/Feb81.
IRS can force TCMP disclosure in two ways, 9TL256, Jan/Feb81.
IRS may keep substance out of criminal tax conference, 9TL256, Jan/Feb 81.
IRS targets "burned-out" tax shelters, 9TL Cover 3, Mar/Apr81.
IRS to see if interest on T-bills is reported, 9TL382, May/Jun81.
IRS to test hobby-loss compliance on audit, 9TL383, May/Jun81.
IRS will not accept altered consent forms, 9TL190, Nov/Dec80.
Label on return is not controlling, 9TL Cover 3, Mar/Apr81.
Less Rulings expected in 1980, 9TL127, Sep/Oct80.
New gift tax form for gift-splitting, 9TL 191, Nov/Dec80.
New rules for audits of corp. and related returns, 9TL Cover 3, Jan/Feb81.
Payments meant as deposits must be so labeled to avoid time limits on refunds, 9TL320, Mar/Apr81.
Preparer penalized for ignoring previous audit, 9TL191, Nov/Dec80.
Prerefund audit is not an "examination," 9TL126, Sep/Oct80.
Recording of conferences now permitted by IRS, 9TL383, May/Jun81.
Refund after audit may take four months, 9TL127, Sep/Oct80.
Some tax reps disqualified for conflicts of interest 9TL190, Nov/Dec80.
Tax shelters still prime audit target, 9 TL382, May/Jun81.
Taxpayer can block third-party summons, 9TL Cover 3, Jan/Feb81.
1040X can be used to change to joint return, 9TL190, Nov/Dec80.
Unreported income to be more closely examined, 9TL Cover 3, Mar/Apr81.
What is taxpayer's last known address? 9TL127, Sep/Oct80.

Procedures

Limitations statute ignored for late-payment fee, 9TL29, Jul/Aug80.
New procedures for ruling requests issued, 9TL156, Nov/Dec80.
Reimbursement of attorney's fees and costs, 9TL193, Jan/Feb81.
Summons to corporation, 9TL258, Mar/Apr81.
TC cases filed to delay or protest may cost $500, 9TL299, Mar/Apr81.
Taxpayers stand good chance of being able to reduce contested deficiencies, *by Philip J. Erbacher*, 9TL125, Sep/Oct80.
Time of tax payment may adversely affect refund, 9TL168, Nov/Dec80.

Professional Corporations

Incorporation of the professional partnership: When and why not to delay the decision, *by Howard M. Denenberg*, 9TL54, Jul/Aug80.
Leasing equipment to professional corporation may endanger availability of investment credit, 9TL360, May/Jun 81.

Qualified Plans

Compliance with support order disqualifies plan, 9TL24, Jul/Aug80.
Individual direction of Keogh accounts permitted, 9TL264, Mar/Apr81.
IRS issues final Regs. on individual retirement plans, 9TL300, Mar/Apr81.
IRS to grant some relief for ERISA noncompliance, 9TL290, Mar/Apr81.
IRS proposes severe new restrictions on plan vesting, 9TL36, Jul/Aug80.
Keogh and Sub S employee plan rules clarified, 9 TL367, May/Jun81.
New rules on benefit statements and record keeping for qualified plans, 9 TL308, Mar/Apr81.
New, stricter, rules for medical reimbursement plans contained in recently proposed Regs., 9TL23, Jul/Aug80.
Partial terminations of qualified plans: What causes them; how to recognize them; what to do, *by Stuart J. Offer*, 9TL240, Jan/Feb81.
Plan may qualify despite failing "cross-section" test, 9TL265, Mar/Apr81.
Plan not disqualified for failing to stop turnover, 9TL299, Mar/Apr81.
Professional corporations, 9TL Cover 2, May/Jun81.
Qualified plan reporting, 9TL321, May/Jun81.
Simplified Employee Pension plans particularly attractive for unincorporated business owners, *by L. Gerald Rigby*, 9TL106, Sep/Oct80.
Some investments of a qualified plan may result in the trust having taxable income, *by Mary Alice Brauer*, 9TL76, Sep/Oct80.
TC okays split treatment of disqualified plan's benefits, 9TL61, Jul/Aug80.
Ten-year averaging election for lump-sum distributions not always the best approach, *by Howard M. Esterces*, 9 TL272, Mar/Apr81.
When a rollover or annuity option for plan benefits should be used to defer tax, *by Howard M. Esterces*, 9TL354, May/Jun81.
When must participation in a qualified plan commence? 9TL379, May/June 81.

Real Estate

Condemnation sale yields capital gains to dealer, 9TL233, Jan/Feb81.
Deferred exchanges, 9TL194, Jan/Feb 81.
Demolition loss allowed despite subsequent lease, 9TL366, May/Jun81.
Excess mortgage results in income on gift and changes ordinary loss to capital, 9TL317, Mar/Apr81.
Four-party exchange approved by Tax Court, 9TL175, Nov/Dec80.
Gain when house is moved also is excludable, 9TL344, May/Jun81.
How to obtain the most favorable tax results when client disposes of real estate, *by Lloyd W. Herrold and James L. Mohr*, 9TL140, Nov/Dec80.
How to split land use rights via partnership status, 9TL149, Nov/Dec80.
IRS okays sale-leaseback with repurchase option, 9TL42, Jul/Aug80.
No tax on receipt of cash to keep option open, 9TL151, Nov/Dec80.
Nontaxable exchanges, 9TL258, Mar/Apr81.
Tax planning for a landlord involves more than just reporting income and deducting expenses, *by Bernard A. Barton, Jr.*, 9TL68, Sep/Oct80.
Tax shelter possioilities available when a principal residence is disposed of by client, *by Robert M. Greenberger*, 9TL 18, Jul/Aug80.
Taxpayer bound by allocation of purchase price in contract despite lack of economic reality, 9TL128, Sep/Oct 80.
Timing governs treatment on contract on annulment, 9TL9, Jul/Aug80.
Unpaid interest may yield deduction upon foreclosure, 9TL328, May/Jun 81.
Use of installment method OK with $100,000 exclusion, 9TL329, May/Jun 81.

Redemptions

Donation-redemption plan allows earnings bailout, 9TL284, Mar/Apr81.
Stock redemptions: A practitioner's guide to obtaining capital gains, *by Curt R. Feuer and Andrew D. Frieze*, 9TL294, Mar/Apr81.

Subchapter S

Bank as buyout custodian won't disqualify Sub S, 9TL222, Jan/Feb81.
Nearly all Sub S earnings allowed as compensation, 9TL359, May/Jun81.
Service explains new rules on Subchapter S elections, 9TL60, Jul/Aug80.

Tax Shelters

Corporate general partner can doom tax shelter, 9TL314, Mar/Apr81.
Disposition of property with liability, 9 TL257, Mar/Apr81.
How the loss limitations under the at-risk rules for tax shelters affect tax planning, *by C. Levun, L. Barbakoff, V. Bezman and G. Belkin*, 9TL286, Mar/Apr81.
How to analyze a proposed tax shelter's risks and whether it meets the needs of the client, *by Marshall N. Myers*, 9TL196, Jan/Feb81.
IRS streamlines "key" tax shelter case program, 9TL35, Jul/Aug80.
Shift in risk of loss saves cattle tax shelter, 9TL174, Nov/Dec80.
Tax shelter advice may lead to SEC charge, 9TL263, Jan/Feb81.
Tax Shelters, 9TL Cover 2, Jan/Feb81.
Wide range of IRS attacks on tax shelters demonstrated by seven recent rulings, *by Nathan Miller and Stanton B. Miller*, 9TL10, Jul/Aug80.

Trusts

Corporate "character" bars pass through of tax losses, 9TL343, May/Jun81.
Demand period for trusts contributions halved, 9TL74, Sep/Oct80.
Independent-trustee test for gift-leases weakened, 9TL344, May/Jun81.
Minor's trust may require guardian for full benefits, 9TL254, Jan/Feb81.
Transfer to revocable trust no bar to tax benefits, 9TL49, Jul/Aug80.
Transferring assets through a charitable lead trust can save taxes and meet planning goals, *by Stephen M. Chiles*, 9TL112, Sep/Oct80.
When trust with remainder to charity will fit in with grantor's overall estate plan, *by Ronald C. Thiewes*, 9TL38, Jul/Aug80.

AUTHORS' INDEX

68 Bernard A. Barton, Jr.
286 Lee R. Barbakoff
286 Gary G. Belkin
90 Herbert N. Beller
82 Marc E. Berson
286 Victor H. Bezman
186 Robert L. Black
132 Marc P. Blum
76 Mary Alice Brauer
170 Jonathan A. Brod
346 Lawrence Brody
324 Paula A. Calimafde
338 James W. Campbell
202 Clifton B. Cates III
302 Clifton B. Cates III
112 Stephen M. Chiles
54 Howard M. Denenberg
278 William E. Donovan
30 William D. Elliott
125 Philip J. Erbacher
272 Howard M. Esterces
354 Howard M. Esterces
294 Curt R. Feuer
4 Elliott P. Footer
294 Andrew D. Frieze
248 Mary Sue Gately
26 Robert E. Goodman
18 Robert M. Greenberger
140 Lloyd W. Herrold
98 John M. Hillhouse
376 Paul Gordon Hoffman
362 Richard W. Hutchins
310 William F. Jordan
260 Robert Katz
4 Richard B. Klein
146 Stephen J. Krass
338 Thomas R. Lang
266 Patricia A. Lawrence
286 Charles R. Levun
178 Robert S. Lilien
324 Robert H. Maclay
82 Kenneth D. Meskin
234 Kevin D. Millard
10 Nathan Miller
10 Stanton B. Miller
140 James L. Mohr
162 William F. Mundt
196 Marshall N. Myers
240 Stuart J. Offer
324 Stephen H. Paley
330 David B. Post
248 James W. Pratt
278 James W. Reid
118 Bruce A. Rich
106 L. Gerald Rigby
226 Steven G. Siegel
44 John P. Simpson
346 Michael A. Swirnoff
216 Nelson Tabachnick
38 Ronald C. Thiewes
152 Robert H. Wellen
210 Robert H. Wellen
370 A. Rexford Willis, III